

		FOR OFF USE					

LL1

2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0004861</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Elston Nursing and Rehabilitation Centre</u>		<p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/01/2004</u> to <u>12/31/2004</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>	
Address: <u>4340 North Keystone</u> <u>Chicago</u> <u>60641</u>			
Number City Zip Code			
County: <u>Cook</u>			
Telephone Number: <u>(773) 545-8700</u> Fax # <u>(773) 545-9444</u>			
IDPA ID Number: <u>362493517001</u>			
Date of Initial License for Current Owners: <u>1/01/1971</u>			
Type of Ownership:			
<input type="checkbox"/> VOLUNTARY, NON-PROFIT		<input checked="" type="checkbox"/> PROPRIETARY	
<input type="checkbox"/> Charitable Corp.		<input type="checkbox"/> Individual	
<input type="checkbox"/> Trust		<input type="checkbox"/> Partnership	
IRS Exemption Code _____		<input type="checkbox"/> Corporation	
		<input checked="" type="checkbox"/> "Sub-S" Corp.	
		<input type="checkbox"/> Limited Liability Co.	
		<input type="checkbox"/> Trust	
		<input type="checkbox"/> Other _____	
In the event there are further questions about this report, please contact:			
Name: <u>Charles J. Fischer</u>		Telephone Number: <u>(312) 384-6000</u>	
Please send copies of any adjustments to address above.			

SEE ACCOUNTANTS' COMPILATION REPORT

Officer or Administrator of Provider	(Signed) _____	(Date) _____
	(Type or Print Name) _____	
	(Title) _____	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u>	
	(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago IL 60606-3392</u>	
	(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>	
	MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	

Facility Name & ID Number Elston Nursing and Rehabilitation Centre

0004861 Report Period Beginning: 1/01/2004 Ending: 12/31/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>84</u>	Skilled (SNF)	<u>84</u>	<u>30,744</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>33</u>	Intermediate (ICF)	<u>33</u>	<u>12,078</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>117</u>	TOTALS	<u>117</u>	<u>42,822</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>8,475</u>	<u>103</u>	<u>4,962</u>	<u>13,540</u>	8
9	SNF/PED					9
10	ICF	<u>24,494</u>	<u>3,075</u>		<u>27,569</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>32,969</u>	<u>3,178</u>	<u>4,962</u>	<u>41,109</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.00%

D. How many bed-hold days during this year were paid by Public Aid? 395 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☐ NO ☒

I. On what date did you start providing long term care at this location?
Date started 1/01/71

J. Was the facility purchased or leased after January 1, 1978?
YES ☐ Date _____ NO ☒

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 32 and days of care provided 4,920

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☐ NO ☒

Tax Year: 10/31/04 Fiscal Year: 12/31/04

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	180,280	27,143	14,629	222,052		222,052		222,052			1
2	Food Purchase		285,549		285,549	(13,116)	272,433	(37,529)	234,904			2
3	Housekeeping	88,828	31,209		120,037		120,037		120,037			3
4	Laundry	44,717	4,345	6,681	55,743		55,743		55,743			4
5	Heat and Other Utilities			67,672	67,672		67,672	3,307	70,979			5
6	Maintenance	49,284	8,490	43,105	100,879		100,879	5,140	106,019			6
7	Other (specify):* Allocated Employee Benefits							332	332			7
8	TOTAL General Services	363,109	356,736	132,087	851,932	(13,116)	838,816	(28,750)	810,066			8
	B. Health Care and Programs											
9	Medical Director			20,100	20,100		20,100		20,100			9
10	Nursing and Medical Records	1,425,882	155,633	3,853	1,585,368		1,585,368	(40,259)	1,545,109			10
10a	Therapy		805	218,157	218,962		218,962	(84,203)	134,759			10a
11	Activities	53,736	4,684	2,267	60,687		60,687		60,687			11
12	Social Services	21,322		3,155	24,477		24,477		24,477			12
13	Nurse Aide Training											13
14	Program Transportation			576	576		576		576			14
15	Other (specify):* Allocated Employee Benefits							13,436	13,436			15
16	TOTAL Health Care and Programs	1,500,940	161,122	248,108	1,910,170		1,910,170	(111,026)	1,799,144			16
	C. General Administration											
17	Administrative	82,439		300,000	382,439		382,439	(257,090)	125,349			17
18	Directors Fees											18
19	Professional Services			48,661	48,661	(25,321)	23,340	12,449	35,789			19
20	Dues, Fees, Subscriptions & Promotions			20,191	20,191	113	20,304	4,651	24,955			20
21	Clerical & General Office Expenses	94,384	42,883	36,021	173,288	(113)	173,175	214,208	387,383			21
22	Employee Benefits & Payroll Taxes			364,281	364,281	13,116	377,397		377,397			22
23	Inservice Training & Education			2,190	2,190		2,190	603	2,793			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			13,932	13,932	(8,363)	5,569	2,618	8,187			25
26	Insurance-Prop.Liab.Malpractice			153,062	153,062		153,062	1,406	154,468			26
27	Other (specify):* Allocated Employee Benefits							33,606	33,606			27
28	TOTAL General Administration	176,823	42,883	938,338	1,158,044	(20,568)	1,137,476	12,451	1,149,927			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,040,872	560,741	1,318,533	3,920,146	(33,684)	3,886,462	(127,325)	3,759,137			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			102,319	102,319		102,319	15,460	117,779			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,559	2,559		2,559	166,355	168,914			32
33	Real Estate Taxes					25,321	25,321	100,010	125,331			33
34	Rent-Facility & Grounds			774,806	774,806		774,806	(774,806)				34
35	Rent-Equipment & Vehicles			4,291	4,291	8,363	12,654	5,640	18,294			35
36	Other (specify):*											36
37	TOTAL Ownership			883,975	883,975	33,684	917,659	(487,341)	430,318			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		116,997	5,764	122,761		122,761		122,761			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			64,056	64,056		64,056		64,056			42
43	Other (specify):* Non-Allowable			134,925	134,925		134,925	(134,925)				43
44	TOTAL Special Cost Centers		116,997	204,745	321,742		321,742	(134,925)	186,817			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,040,872	677,738	2,407,253	5,125,863		5,125,863	(749,591)	4,376,272			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(6,212)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,032)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties		43		18
19	Entertainment	(1,053)	43		19
20	Contributions	(1,250)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(112,799)	43		24
25	Fund Raising, Advertising and Promotional	(1,185)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(15,000)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(2,606)	43		28
29	Other-Attach Schedule See Attached Schedule F:	(81,961)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (223,098)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(526,493)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (526,493)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (749,591)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		976	Ln10,Co2	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 976		47

Report Period Beginning:

Ending:

ID#0004861

1/01/2004

12/31/2004

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Adjust Mgt. Co. medical supplies "A" to cost	\$ (16,748)	10	1
2	Adjust Mgt. Co. medical supplies "other" to cost	(23,511)	10	2
3	Adjust Mgt. Co. food to cost	(37,532)	2	3
4	Non-allowable professional fees	(4,430)	19	4
5	Amortization of 2004 deferred maintenance	281	6	5
6	Non-allowable auto expense - marketing	(21)	25	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(81,961)		49

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation Centre,Ltd.	Northbrook	SEE ATTACHED SCHEDULE A		
		GlenCrest Nursing & Rehabilitation Centre,Ltd.	Chicago			
		GlenBridge Nursing & Rehabilitation Centre,Ltd.	Niles			
		GlenShire Nursing & Rehabilitation Centre,Ltd.	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$		1
2	V		Total from Page 6A	300,000	Glen Health and Home Management, Inc.	A	314,016	14,016	2
3	V								3
4	V		Total from Page 6B	774,806	Elston Real Estate & Development, L.L.C.	B	274,403	(500,403)	4
5	V								5
6	V		Total from Page 6C	217,590	Therapy Masters, Inc.	C	177,484	(40,106)	6
7	V								7
8	V				OWNERSHIP REFERENCE:				8
9	V				A - Owned 100.00 % by Sidney Glenner through attribution				9
10	V				B - Owned 60.00 % constructively by Sidney Glenner				10
11	V				C - Owned 60.00 % by Sidney Glenner 40.00 % by Barry Ray				11
12	V								12
13	V								13
14	Total			\$ 1,292,396			\$ 765,903	\$ * (526,493)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 300,000	Glen Health & Home Management, Inc.	A	\$	\$ (300,000)	15
16	V	5	Utilities		Glen Health & Home Management, Inc.	A	3,307	3,307	16
17	V	6	Repairs and Maintenance		Glen Health & Home Management, Inc.	A	2,721	2,721	17
18	V	19	Professional Fees		Glen Health & Home Management, Inc.	A	10,769	10,769	18
19	V	20	Licenses, Permits and Inspection		Glen Health & Home Management, Inc.	A	484	484	19
20	V	21	Clerical		Glen Health & Home Management, Inc.	A	19,074	19,074	20
21	V	22	Employee Benefits and Payroll		Glen Health & Home Management, Inc.	A	33,263	33,263	21
22	V	23	Training and Education		Glen Health & Home Management, Inc.	A	118	118	22
23	V	25	Auto Expenses		Glen Health & Home Management, Inc.	A	2,164	2,164	23
24	V	26	Insurance		Glen Health & Home Management, Inc.	A	1,406	1,406	24
25	V	32	Interest		Glen Health & Home Management, Inc.	A	49	49	25
26	V	30	Depreciation		Glen Health & Home Management, Inc.	A	13,422	13,422	26
27	V	32	Interest		Glen Health & Home Management, Inc.	A	653	653	27
28	V	33	Real Estate Taxes		Glen Health & Home Management, Inc.	A	6,098	6,098	28
29	V	35	Equipment and Vehicle Rental		Glen Health & Home Management, Inc.	A	5,640	5,640	29
30	V	6	Janitorial Salaries		Glen Health & Home Management, Inc.	A	2,138	2,138	30
31	V	17	Officer's Salaries		Glen Health & Home Management, Inc.	A	42,910	42,910	31
32	V	21	Administrative Salaries		Glen Health & Home Management, Inc.	A	169,800	169,800	32
33	V	22	Employee Benefits		Glen Health & Home Management, Inc.	A	(33,263)	(33,263)	33
34	V	7	Employee Benefits - Janitorial		Glen Health & Home Management, Inc.	A	332	332	34
35	V	27	Employee Benefits - Officer's		Glen Health & Home Management, Inc.	A	6,643	6,643	35
36	V	27	Employee Benefits - Admin		Glen Health & Home Management, Inc.	A	26,288	26,288	36
37	V								37
38	V								38
39	Total			\$ 300,000			\$ 314,016	\$ * 14,016	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21	Clerical	\$	Elston Real Estate & Development, L.L.C.	B	\$ 655	\$ 655	15
16	V	32	Interest Income		Elston Real Estate & Development, L.L.C.	B	(3,588)	(3,588)	16
17	V	32	Interest Expense		Elston Real Estate & Development, L.L.C.	B	172,254	172,254	17
18	V	34	Rental Income	774,806	Elston Real Estate & Development, L.L.C.	B		(774,806)	18
19	V	33	Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	93,912	93,912	19
20	V	32	Amortization of Mortgage Costs		Elston Real Estate & Development, L.L.C.	B	3,199	3,199	20
21	V	19	Professional Fees		Elston Real Estate & Development, L.L.C.	B	6,006	6,006	21
22	V	30	Depreciation		Elston Real Estate & Development, L.L.C.	B	1,965	1,965	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 774,806			\$ 274,403	\$ * (500,403)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 217,590	Therapy Masters, Inc.	C	\$ 133,387	\$ (84,203)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	104	104	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	4,167	4,167	17
18	V	21	Clerical		Therapy Masters, Inc.	C	17,353	17,353	18
19	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	14,111	14,111	19
20	V	23	Training and Education		Therapy Masters, Inc.	C	485	485	20
21	V	25	Auto Expenses		Therapy Masters, Inc.	C	475	475	21
22	V	30	Depreciation		Therapy Masters, Inc.	C	73	73	22
23	V	2	Food Purchase		Therapy Masters, Inc.	C	3	3	23
24	V	21	Clerical Salaries		Therapy Masters, Inc.	C	7,326	7,326	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	C	(14,111)	(14,111)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	13,436	13,436	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	675	675	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 217,590			\$ 177,484	\$ * (40,106)	39

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	151,836	13	22.00 %	Salary	\$ 17,164	Ln 17, Col 7	1
2	David Glenner	Vice President	Administrative	0.00 %	75,919	9	23.00 %	Salary	8,582	Ln 17, Col 7	2
3	Barry Ray	Vice President	Administrative	0.00 %	151,836	9	23.00 %	Salary	17,164	Ln 17, Col 7	3
4											4
5											5
6		See Schedule B									6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 42,910		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Glen Health & Home Management, Inc.
Street Address 5454 West Fargo Avenue
City / State / Zip Code Skokie, IL 60077
Phone Number (847) 674-5454
Fax Number (847) 674-8311

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	5	Utilities	Resident Days	404,769	5	\$ 32,563	\$	41,109	\$ 3,307	1
2	6	Repairs and Maintenance	Resident Days	404,769	5	26,790		41,109	2,721	2
3	19	Professional Fees	Resident Days	404,769	5	106,038		41,109	10,769	3
4	20	Licenses, Permits & Inspection	Resident Days	404,769	5	4,769		41,109	484	4
5	21	Clerical	Resident Days	404,769	5	187,811		41,109	19,074	5
6	22	Employee Benefits and Payroll	Resident Days	404,769	5	327,518		41,109	33,263	6
7	23	Training and Education	Resident Days	404,769	5	1,165		41,109	118	7
8	25	Auto Expenses	Resident Days	404,769	5	21,304		41,109	2,164	8
9	26	Insurance	Resident Days	404,769	5	13,843		41,109	1,406	9
10	32	Amortization of Mortgage Cost	Resident Days	404,769	5	481		41,109	49	10
11	30	Depreciation	Resident Days	404,769	5	132,155		41,109	13,422	11
12	32	Interest	Resident Days	404,769	5	6,426		41,109	653	12
13	33	Real Estate Taxes	Resident Days	404,769	5	60,043		41,109	6,098	13
14	35	Equipment and Vehicle Rental	Resident Days	404,769	5	55,533		41,109	5,640	14
15	6	Janitorial Salaries	Resident Days	404,769	5	21,053	21,053	41,109	2,138	15
16	17	Officer's Salaries	Resident Days	404,769	5	422,500	422,500	41,109	42,910	16
17	21	Administrative Salaries	Resident Days	404,769	5	1,671,893	1,671,893	41,109	169,800	17
18	22	Employee Benefits	Payroll						(33,263)	18
19	7	Employee Benefits - Janitorial	Payroll						332	19
20	27	Employee Benefits - Officer's	Payroll						6,643	20
21	27	Employee Benefits - Admin	Payroll						26,288	21
22										22
23										23
24										24
25	TOTALS					\$ 3,091,885	\$ 2,115,446		\$ 314,016	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Bank One, N.A.		X	Mortgage	\$27,810.37	11/4/1998	\$ 3,000,000	\$ 2,184,496	12/31/2012	0.0750	\$ 172,254	1	
2	Bank One, N.A.		X	Amortization of mortgage costs							3,199	2	
3												3	
4							Mortgage interest allocated from Management Company:				702	4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$27,810.37		\$ 3,000,000	\$ 2,184,496			\$ 176,155	9	
	B. Non-Facility Related*												
10							Interest Income Offset:				(7,241)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (7,241)	14	
15	TOTALS (line 9+line14)						\$ 3,000,000	\$ 2,184,496			\$ 168,914	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

			Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2003 report.			\$	104,000	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	96,526	2	
3. Under or (over) accrual (line 2 minus line 1).			\$	(7,474)	3	
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	99,000	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	25,321	5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.						
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	116,847	7	
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		1999	104,082	8		
		2000	96,383	9		
		2001	98,889	10		
		2002	100,688	11		
		2003	96,526	12		
See Attached Schedule G For Calculation Of 2004 Real Estate Tax Accrual.						

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Elston Nursing and Rehabilitation Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0004861

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-4580 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 13-15-404-035-0000	4340 North Keystone, Chicago IL	\$ 96,525.62	\$ 96,525.62
2. See attached schedule for home office allocation		\$ 60,043.00	\$ 6,098.00
3. Storage Building	4352 North Keystone, Chicago IL	\$ 16,092.92	\$ 2,386.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 172,661.54	\$ 105,009.62

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,220

B. General Construction Type: Exterior BrickFrame Concrete and SteelNumber of Stories Three

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	32,580	1971	\$ 40,000	1
2	Allocated from Management Company:			7,611	2
3	TOTALS	32,580		\$ 47,611	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre

0004861

Report Period Beginning:

1/01/2004

Ending:

12/31/2004

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	117		1971		\$ 1,178,900	\$	30	\$	\$	\$ 1,178,900	4
5											5
6	Alloc from				162,210			4,174	4,174		6
7	Mgt Comp										7
8	ScheduleJ										8
	Improvement Type**										
9	Communication system			1975	8,549		8			8,549	9
10	Fire door and wiring			1976	10,293		20			10,293	10
11	Sprinkler system and electrical wiring			1977	1,055		10			1,055	11
12	Roof project			1979	8,360		10			8,360	12
13	Sprinkler system			1980	48,000		20			48,000	13
14	Water heater			1980	886		10			886	14
15	Cabinets and countertops			1981	5,386		10			5,386	15
16	Circuit breakers			1983	5,209		10			5,209	16
17	Building Improvements			1984	18,074		10			18,074	17
18	Building Improvements			1985	19,017		10			19,017	18
19	Building Improvements			1986	18,152		10			18,152	19
20	Building Improvements			1987	17,392		10			17,392	20
21	Building Improvements			1988	18,417		10			18,417	21
22	Building Improvements			1990	11,795		10			11,795	22
23	Building Improvements			1990	4,243		10			4,243	23
24	Building Improvements			1991	19,999		10			19,999	24
25	Building Improvements			1992	18,921		10			18,921	25
26	Building Improvements			1993	53,703		10			53,703	26
27	Building Improvements			1994	10,073		10	506	506	10,073	27
28	Building Improvements			1995	48,617	4,862	10	4,862		46,997	28
29	Wall fittings			1997	1,828	183	10	183		1,403	29
30	Concrete ramp			1997	1,480	148	10	148		1,135	30
31	Building Improvements			1995	37,112		10	3,711	3,711	32,163	31
32	Sprinkler system			1996	3,000		10	300	300	2,300	32
33	Nurses call station			1996	3,641		10	364	364	2,791	33
34	Door holders			1997	1,334	134	10	134		1,026	34
35	Install circuits and outlets			1997	2,500	250	10	250		1,917	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre

0004861

Report Period Beginning:

1/01/2004

Ending:

12/31/2004

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Fencing	1997	\$ 2,560	\$ 256	10	\$ 256	\$	\$ 1,963	37
38	New brick chimney	1997	11,743	1,174	10	1,174		9,002	38
39	Install new sprinkler system	1997	2,685	269	10	269		2,062	39
40	Install alarm system	1997	2,082	208	10	208		1,595	40
41	Brick replacement - chimney	1998	5,330	533	10	533		3,553	41
42	Access control system with back-up power supply	1998	1,318	132	10	132		879	42
43	High pressure sodium fixtures	1998	1,900	190	10	190		1,267	43
44	Install door alarm on all three floors	1998	6,515	651	10	651		3,690	44
45	Sprinkler system for all three floors	1999	9,167	917	10	917		5,196	45
46	Fire dampers installation	1999	3,220	322	10	322		1,825	46
47	Fire alarm equipment	1999	8,000	800	10	800		4,533	47
48	Fire alarm equipment	1999	12,000	1,200	10	1,200		6,800	48
49	Concrete	1998	1,755	176	10	176		996	49
50	Install gate	1999	1,600	160	10	160		907	50
51	Fireproofing	1999	2,250	225	10	225		1,275	51
52	Relocate and rewire nurses call station	1999	2,500	250	10	250		1,417	52
53	Fire dampers installation	1999	2,062	206	10	206		1,168	53
54	Relocate boxes to 8'	1999	1,000	100	10	100		567	54
55	Fire dampers installation	1999	800	80	10	80		453	55
56	Installation of exhaust pipe for the laundry room	1998	1,300	130	10	130		737	56
57	Extend iron railings	1998	1,250	125	10	125		708	57
58	Relocate & rewire nurses call station	1999	8,800	880	10	880		4,987	58
59	Sprinkler system for all three floors	1999	9,000	900	10	900		5,100	59
60	Sprinkler system for all three floors	1999	9,333	933	10	933		5,288	60
61	Install flow switch	2000	2,300	230	10	230		1,035	61
62	Handrails, bumper guards, corner guards & accent rails	2000	4,655	466	10	466		2,097	62
63	Acoustical ceilings, grid system, lamps & exit signs	2000	29,826	2,982	10	2,982		13,419	63
64	Handrails, bumper guards, corner guards & accent rails	2000	20,387	2,038	10	2,038		9,171	64
65	Fire alarm system	2000	48,484	4,848	10	4,848		21,816	65
66	Vinyl tile installation, floor patches & stripwood	2000	6,928	692	10	692		3,114	66
67	Install handrails, bumpers, chairrails & corner guards	2000	2,600	260	10	260		1,170	67
68	Floor tiles, floor patches, cove base installation	2000	6,319	632	10	632		3,321	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,967,815	\$ 28,542		\$ 37,597	\$ 9,055	\$ 1,687,267	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Elston Nursing and Rehabilitation Centre

0004861

Report Period Beginning:

1/01/2004

Ending:

12/31/2004

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,967,815	\$ 28,542		\$ 37,597	\$ 9,055	\$ 1,687,267	1
2	<u>Carpeting, vinyl tiles & cove base installation</u>	2000	11,028	1,102	10	1,102		4,959	2
3	<u>Bernardsville border</u>	2000	1,575	158	10	158		711	3
4	<u>Install ground clamps, remove water meter, inst. phone wires</u>	2000	1,669	166	10	166		747	4
5	<u>Emerson wall fit</u>	2000	1,988	198	10	198		891	5
6	<u>Inspect & install air-conditioner power in 3 rooms</u>	2000	1,810	182	10	182		819	6
7	<u>Concrete & piping work</u>	2000	2,550	255	10	255		1,148	7
8	<u>Nurses station</u>	2000	11,070	1,107	10	1,107		4,982	8
9	<u>Furnish & install new steel door</u>	2000	1,875	188	10	188		846	9
10	<u>Install shower valve units and faucets</u>	2000	2,904	290	10	290		1,305	10
11	<u>Furnish & install doors</u>	2000	22,723	2,272	10	2,272		10,224	11
12	<u>Elevator project</u>	2000	1,600	160	10	160		720	12
13	<u>Asphalt paving in parking lot, new catch basin</u>	2000	57,945	5,794	10	5,794		26,073	13
14	<u>Advantage Mechanical project</u>	2000	6,500	650	10	650		2,925	14
15	<u>Custom wardrobes</u>	2001	7,438	744	10	744		2,604	15
16	<u>Remove lobby wall and install ceiling</u>	2001	13,864	1,386	10	1,386		4,851	16
17	<u>Install and clean out passenger elevator pump</u>	2001	3,750	375	10	375		1,313	17
18	<u>Sprinkler system heads</u>	2001	2,750	275	10	275		963	18
19	<u>Tile project</u>	2001	2,983	298	10	298		1,043	19
20	<u>New entrance addition project</u>	2001	20,000	2,000	10	2,000		7,000	20
21	<u>Cabinets and shelving</u>	2001	1,841	184	10	184		644	21
22	<u>Custom wardrobes</u>	2001	11,123	1,112	10	1,112		3,892	22
23	<u>Illinois Improvement project</u>	2002	12,223	1,222	10	1,222		3,055	23
24	<u>Furnish and install automatic door equipment</u>	2002	13,378	1,338	10	1,338		3,345	24
25	<u>Lighting for entrance</u>	2002	3,500	350	10	350		875	25
26	<u>Grout and mortar for ceramic wall tile</u>	2002	3,137	314	10	314		785	26
27	<u>Wallcovering installation</u>	2002	21,647	2,165	10	2,165		5,412	27
28	<u>Wallcovering, carpeting, cove base, window treatments</u>	2002	99,900	9,990	10	9,990		25,366	28
29	<u>Awning</u>	2002	5,850	585	10	585		1,462	29
30	<u>Affiliated Customer Service project</u>	2002	1,160	116	10	116		290	30
31	<u>Affiliated Customer Service project</u>	2002	1,995	200	10	200		500	31
32	<u>Electrical project</u>	2002	2,860	286	10	286		715	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,322,451	\$ 64,004		\$ 73,059	\$ 9,055	\$ 1,807,732	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,322,451	\$ 64,004		\$ 73,059	\$ 9,055	\$ 1,807,732	1
2	Installation of one convex awning	2002	3,800	380	10	380		950	2
3	Elevator modernization project	2003	27,800	2,780	10	2,780		4,170	3
4	Installation of new 100amp elevator feeder line	2003	3,000	300	10	300		450	4
5	HVAC wall unit project	2003	1,200	120	10	120		180	5
6	Elevator modernization project	2004	3,000	150	10	150		150	6
7	Patch, seal and coat roof	2004	2,150	108	10	108		108	7
8	Fire protection project	2004	1,435	72	10	72		72	8
9	Installation of camera and alarm for patio door	2004	1,952	98	10	98		98	9
10	Replace upper tube on leaking boiler	2004	1,063	53	10	53		53	10
11	Installation of solid state drive assembly for elevator door	2004	1,180	59	10	59		59	11
12	Adjust restrictor on passenger elevator	2004	1,366	68	10	68		68	12
13	Storage Building	2004	58,947	1,965	30	1,965		1,965	13
14									14
15	Allocated from Management Company:		13,128			1,421	1,421	7,683	15
16	Allocated from Therapy Masters, Inc:					73	73		16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,442,472	\$ 70,157		\$ 80,706	\$ 10,549	\$ 1,823,738	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$325,121	\$28,588	\$28,588	\$	10 years	\$160,500	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	289,094	658	658		5,7,8,10yrs	289,094	73
74	Allocated from Management Co:	66,272		6,361	6,361		46,727	74
75	TOTALS	\$680,487	\$29,246	\$35,607	\$6,361		\$496,321	75

D. Vehicle Depreciation (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76	Patient Care	1989 Pontiac	1989	\$12,418	\$	\$	\$	3 years	\$12,418
77	Patient Care	1993 Plymouth Van	1993	23,600				3 years	23,600
78									
79	Allocated from Management Company:			12,460		1,466	1,466		8,575
80	TOTALS		\$48,478	\$	\$1,466	\$1,466		\$	44,593

E. Summary of Care-Related Assets				1	2
		Reference			Amount
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$3,219,048
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$99,403
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$117,779
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$18,376
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$2,364,652

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
- N/A
N/A

9. Option to Buy:
- ☐ YES☐ NO
- Terms:
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES☒ NO
16. Rental Amount for movable equipment: \$5,721
- Description: Copier \$3,420, Ice-maker \$754, Postage meter \$117, Management Co Allocation \$1,430
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Administrative	2001 Toyota Camry	\$311.00	\$4,042	17
18	Administrative	2001 Toyota Sienna	360.00	4,321	18
19					19
20	Allocated from Management Company:			4,210	20
21	TOTAL		\$671.00	\$12,573	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	\$
13.	/2006	\$
14.	/2007	\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

<p>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</p> <p>It is the policy of this facility to hire only certified nurses aides.</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><input type="checkbox"/> YES</p> <p><input checked="" type="checkbox"/> NO</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>
--	---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
- SEE ACCOUNTANTS' COMPILATION REPORT**

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	Schedule V Line & Column Reference	2	3	4		6	7	8	
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	1,065	\$ 65,732	\$ 246	1,065	\$ 65,978	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		199	16,510		199	16,510	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		2,150	135,347	559	2,150	135,906	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				116,997		116,997	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 10, Col 2					976		976	12
13	Radiology and Laboratory Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 3			17	5,764 568		17	5,764 568	13
14	TOTAL			\$	3,431	\$ 223,921	\$ 118,778	3,431	\$ 342,699	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 518,138	\$ 735,207	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 131,700)	1,626,525	1,626,525	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	68,026	68,026	6
7	Other Prepaid Expenses	8,331	8,331	7
8	Accounts Receivable (owners or related parties)	(22,935)		8
9	Other(specify): Rent Receivable/Accr Rent	(701,291)		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,496,794	\$ 2,438,089	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		47,611	13
14	Buildings, at Historical Cost		1,400,057	14
15	Leasehold Improvements, at Historical Cost	762,451	1,042,415	15
16	Equipment, at Historical Cost	675,057	728,965	16
17	Accumulated Depreciation (book methods)	(888,725)	(2,364,652)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Deposits	55,706	55,706	22
23	Other(specify): Mortgage Costs (Net)		28,368	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 604,489	\$ 938,470	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,101,283	\$ 3,376,559	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 82,820	\$ 82,820	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	142,106	142,106	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,698	2,698	31
32	Accrued Real Estate Taxes(Sch.IX-B)		99,000	32
33	Accrued Interest Payable		14,108	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	150,913	150,913	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 378,537	\$ 491,645	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,184,496	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 2,184,496	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 378,537	\$ 2,676,141	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,722,746	\$ 700,418	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,101,283	\$ 3,376,559	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,818,833	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,818,833	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	316,913	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(413,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (96,087)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,722,746	24

* Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 5,248,632	1
2	Discounts and Allowances for all Levels	(649,985)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,598,647	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	450,369	6
7	Oxygen	45,761	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 496,130	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	133,758	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	76,756	19
20	Radiology and X-Ray	1,720	20
21	Other Medical Services	129,553	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 341,787	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	6,212	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,212	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,442,776	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	851,932	31
32	Health Care	1,910,170	32
33	General Administration	1,158,044	33
	B. Capital Expense		
34	Ownership	883,975	34
	C. Ancillary Expense		
35	Special Cost Centers	257,686	35
36	Provider Participation Fee	64,056	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,125,863	40
41	Income before Income Taxes (line 30 minus line 40)**	316,913	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 316,913	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,536	2,714	\$ 84,062	\$ 30.97	1
2	Assistant Director of Nursing	2,192	2,352	58,563	24.90	2
3	Registered Nurses	12,745	13,067	326,096	24.96	3
4	Licensed Practical Nurses	14,928	16,109	282,355	17.53	4
5	Nurse Aides & Orderlies	60,302	65,402	604,737	9.25	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,356	6,041	53,736	8.90	10
11	Social Service Workers	2,070	2,325	21,322	9.17	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,166	6,703	58,619	8.75	14
15	Cook Helpers/Assistants	12,262	13,580	121,661	8.96	15
16	Dishwashers					16
17	Maintenance Workers	4,178	4,496	49,284	10.96	17
18	Housekeepers	8,688	9,370	88,828	9.48	18
19	Laundry	4,306	5,052	44,717	8.85	19
20	Administrator	2,025	2,367	82,439	34.83	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,844	7,287	94,384	12.95	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,480	1,627	24,989	15.36	31
32	Other Health Care(specify)					32
33	Other(specify)Ward Clerks	2,358	2,598	45,080	17.35	33
34	TOTAL (lines 1 - 33)	148,436	161,090	\$ 2,040,872 *	\$ 12.67	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 14,629	Ln 1, Col 3	35
36	Medical Director	Monthly	20,100	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,860	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	52	2,267	Ln11, Col 3	44
45	Social Service Consultant	55	2,625	Ln12, Col 3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	530	Ln12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	107	\$ 42,011		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount		Description	Amount
Steven Schayer	Administrator	0.00 %	\$ 82,439	Workers' Compensation Insurance	\$	30,329	IDPH License Fee	\$ 1,990
				Unemployment Compensation Insurance		22,473	Advertising: Employee Recruitment	2,179
				FICA Taxes		153,375	Health Care Worker Background Check	113
				Employee Health Insurance		54,452	(Indicate # of checks performed 13)	
				Employee Meals		13,116	Illinois Council on Long Term Care Dues	6,202
				Illinois Municipal Retirement Fund (IMRF)*			Employment Fees	5,569
				Chicago Head Tax		4,324	City of Chicago Permits and Inspections	3,991
				Union Health and Welfare		50,580	Secretary of State, Cosco Membership	260
				Union Pension		18,720	Allocated from Therapy Masters, Inc.:	4,167
				401K Match		4,387	Allocated from Management Company:	484
				Profit Sharing		22,117	Less: Public Relations Expense	()
				Other Employee Benefits		3,524	Non-allowable advertising	()
				See Attached Schedule D:		0	Yellow page advertising	()
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)							TOTAL (agree to Sch. V, line 20, col. 8)	
			\$ 82,439		\$	377,397		\$ 24,955
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees (eliminated in Column 7)			\$ 300,000				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)								
			\$ 300,000					
C. Professional Services							Seminar Expense	
Vendor/Payee	Type		Amount					
Health Data Systems, Inc.	Computers		\$ 3,700					
Advanced Information Mgt.	Computers		1,800					
Kronos, Inc.	Computers		1,888					
Advanced Answers on Demand	Computers		736					
Ehealth Data Solutions	Computers		4,407					
American Express Tax Services	Accounting		10,167					
Frost, Ruttenberg & Rothblatt	Accounting		350					
Sachnoff & Weaver, Ltd.	Legal		1,038					
Schiller Klein & McElroy	Real Estate Tax Reduction		18,815					
Ira I. Silverstein	Legal		1,800					
James O. Hamilton	Real Estate Appraisal		3,000					
Personnel Planners, Inc.	Unemployment Consulting		960					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)				TOTAL		\$	Entertainment Expense	()
			\$ 48,661				(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$

* Attach copy of IMRF notifications

SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	Deferred Maintenance	1998	\$ 5,010	3years	\$ 835	\$	\$	\$	\$	\$	\$	\$	\$
2	Painting & Decorating	1999	2,873	3years	958	478							
3	Painting & Decorating	2000	31,563	3years	10,521	10,521	5,260						
4	Painting & Decorating	2001	1,688	3years	281	563	563	281					
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 41,134		\$ 12,595	\$ 11,562	\$ 5,823	\$ 281	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Council on Long Term Care \$6,202
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 10,364 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 64,056
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 13,116 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

Glen Elston Nursing and Rehabilitation Centre, Ltd.
12/31/04
Provider I.D. # 0004861

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
Elston Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company
VNA Home Health of Illinois, Ltd.	Skokie	Home Health agency
VNA Private Duty of Illinois, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, LTD.
Provider #0004861
12/31/2004

SCHEDULE B

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	GlenBridge Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	38,830	38,938	43,267	30,801	151,836
David Glenner	19,415	19,469	21,634	15,401	75,919
Barry Ray	38,830	38,938	43,267	30,801	151,836
Total compensation received from other Nursing Homes	97,075	97,345	108,168	77,003	379,591

See Accountants' Compilation Report

XIX. SUPPORT SCHEDULES

SCHEDULE C

C. Professional Services
Page 21

DESCRIPTION	AMOUNT
Total Schedule V, Line 19, Col. 3	48,661
Allocated from Management Co:	
Health Data Systems, Inc. - Computer Services	399
Sachnoff & Weaver, Ltd. - Legal Services	29
American Express - Accounting Services	8,915
Cemco - LOC Fees	1,016
James O. Hamilton - Appraisal Services	189
Frost, Ruttenberg - Accounting Services	172
Littler Mendelson - Legal Services	49
Total allocated from Management Co.	10,769
Non-Allowable Expenses:	
Ira I. Silverstein - A/R Collections	-1,800
Sachnoff & Weaver, Ltd. - A/R Collections	-130
Total Non-Allowable Expenses:	-1,930
Allocated from Elston Real Estate LLC:	
James O. Hamilton - Appraisal Services	2,500
Schiller, Klein & McElroy - Real Estate Tax Reduction	3,506
Total allocated from Elston Real Estate LLC:	6,006
Non-Allowable Expenses:	
James O. Hamilton - Appraisal Services	-2,500
Total allocated from Therapy Masters, Inc.	104
Reclass James O. Hamilton to Line 33	-3,000
Reclass Schiller, Klein & McElroy to Line 33	-3,506
Reclass Schiller, Klein & McElroy to Line 33	-18,815
Total adjustments page 21, Sch C.	-12,872
Total Schedule V, line 19, column 8	35,789

See Accountants' Compilation Report

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	12,475
FUTA	210
SUTA	1,170
Profit Sharing	1,957
Insurance - Hospital	14,831
Other Employee Benefits	1,244
Workers Compensation Insurance	444
401K Match	780
Employee Benefits	152
Total allocated from Management Co.	33,263
Allocated Employee Benefits to Line #'s 7,27	(33,263)
Allocated from Therapy Masters, Inc.	
FICA taxes	9,100
FUTA	173
SUTA	260
Profit Sharing	2,126
Insurance - Hospital	2,081
Workers Compensation Insurance	261
401K Match	105
Uniform Allowance	5
Total allocated from Therapy Masters, Inc.	14,111
Allocated Employee Benefits to Line #'s 15,27	(14,111)
Total allocated to Page 21	0

Glen Elston Nursing and Rehabilitation Centre, Ltd.
Provider # 0004861
12/31/04

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Insurance Payable	23,214
Sundry Payable	24,260
Accrued Union Dues	(776)
Credit Union	(32)
Accrued Wage Assignment	53
Refunds Exchange	(31,534)
Estimated Medicare Settlement	8,980
Accrued Profit Sharing	22,000
Due to Third Party	104,687
Due Con. Mutual	61
Total, Page 17, Line36	150,913

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, LTD
Provider # 0004861
12/31/04

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL
Schedule A. Nonallowable Expenses
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Non-allowable Patient clothing	0	43
Non-allowable professional fees	(4,430)	19
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(16,748)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(23,511)	10
Amortization of 2004 deferred maintenance	281	6
Adjust Mgt. Co. Food to cost	(37,532)	2
Non-allowable auto expense - marketing	(21)	25
Total	<u>(81,961)</u>	

See Accountants' Compilation Report

Glen Elston Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2004

SCHEDULE G

	Accrued 1/01/04	Payments	Expense	Accrued 12/31/04
Balance @ 1/01/2004	(104,000.00)		(104,000.00)	
2003 real estate taxes paid		96,525.62	96,525.62	
Estimated 2004 real estate taxes				
2003 taxes	96,525.62			
Estimated increase	2.50 %			
Estimated 2004 taxes	98,938.76			
USE	99,000.00		99,000.00	(99,000.00)
Totals	(104,000.00)	96,525.62	91,525.62	(99,000.00)

Real estate tax history:

Year	Amount	Increase	
		\$	%
1992	91,814.91		
1993	93,402.35	1,587.44	1.73%
1994	96,722.55	3,320.20	3.55%
1995	98,066.80	1,344.25	1.39%
1996	100,479.72	2,412.92	2.46%
1997	102,957.90	2,478.18	2.47%
1998	104,785.68	1,827.78	1.78%
1999	104,082.35	(703.33)	-0.67%
2000	96,382.57	(7,699.78)	-7.40%
2001	98,889.28	2,506.71	2.60%
2002	100,687.92	1,798.64	1.82%
2003	96,525.62	(4,162.30)	-4.13%

See Accountants' Compilation Report

Provider Name: Glen Elston Nursing & Rehab Center
Provider I.D. #: 0004861
Year Ended: December 31, 2004

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Steven Schayer, Elsa Gonzales	1/21/04	Lincolnwood	Illinois Council on Long Term Care Pain Management-Putting Theory into Practice	190
Steve Schayer, Charlene Wells	2/25/04	Lincolnwood	Illinois Council on Long Term Care New Enforcement of Sub Part S	190
Steven Schayer, Charlene Wells	5/12/04	Lincolnwood	Illinois Council on Long Term Care Managing Customer Expectations	190
Steven Schayer, Charlene Wells, Elsa Gonzales	6/24/04	Lincolnwood	Illinois Council on Long Term Care G & P3: ADL Base and Restoratives	285
Steven Schayer, Elsa Gonzales, Leonida Cacho Charlene Wells	7/22/04	Lincolnwood	Illinois Council on Long Term Care Making MDS Work For You - Tools You Can Use	375
Charlene Wells, Steven Schayer, Elsa Gonzales Maria Reyes	9/9/04	Lincolnwood	Illinois Council on Long Term Care Medicaid MDS System Part 3 - Psychosocial, Adaptation Cognitive Impairment & Psychiatric Rehabilitation	625
Steve Schayer, Charlene Wells, Elsa Gonzales	11/9/04	Lincolnwood	Illinois Council on Long Term Care Medicaid MDS System Part 5 - Special Session for MDS and Care Plan Coordinators	270
Facility Nursing Staff	10/27/04	Facility	Pulmonary Exchange Tracheostomy Care	65
			Allocated From Management Company	118
			Allocated From Therapy Masters	485
Total		SEE ACCOUNTANTS' COMPILATION REPORT		2,793

Glen Elston Nursing and Rehabilitation Centre, LTD.
Provider #0004861
12/31/2004

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Mileage Reimbursement	Total
Direct Expense	4,504	156	909	5,569
Non-allowable auto expense - marketing				-21
Allocated from Therapy Masters, Inc.				475
Allocated from Management Company				2,164
TOTAL	4,504	156	909	8,187

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC.
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99- 12/31/2000	COST 12/31/2000	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	43,249	17,496	43,613
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226		24,226		24,226						
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720		10,720		10,720						
HVAC SYSTEMS	24,749	-24,749	0								
WALL CONSTRUCTION	10,235	-10,235	0								
ELECTRICAL	10,634	-10,634	0								
MISC. IMPROVEMENTS	26,075	-26,075	0								
ASPHALT DRIVEWAY	5,900	-5,900	0								
					1,834,392	1,558,202	348,857	377,022	344,940	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					63,028	53,538	11,986	12,954	11,852	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000							
					5,000	4,247	951	1,028	940	380	948
2001 NO ADDITIONS											
2002 NO ADDITIONS											
2003 NO ADDITIONS											
2004 NO ADDITIONS											
					2,132,420	1,811,359	405,534	438,276	400,981	162,210	404,357

See Accountants' Compilation Report